

ABSTRACT

The objective of this study is to examine and provide empirical proves about the effect of job satisfaction, affective commitment, continuance commitment, professional commitment, and role conflict to auditor performance through the intervening variable that is the auditor's turnover intention from Public Accounting Firm (KAP). This study was conducted by using the positivism paradigm which emphasizes on the hypothesis testing. Data collection carried out by using questionnaires with a sample of 70 auditors who worked at Central Java Public Accounting Firm. Data sampling using convience sampling and technique analysis using descriptive and inferential analysis.

The results showed that auditor performance affected by job satisfaction, affective commitment, role conflict, and the auditor's turnover intention from Public Accounting Firm (KAP). While, the auditor's turnover intention from Public Accounting Firm (KAP) affected by job satisfaction, affective commitment, professional commitment, role conflict. And, auditor performance through intervening variable namely the auditor's turnover intention from Public Accounting Firm (KAP) affected by job satisfaction, affective commitment, professional commitment, role conflict.

Keywords : job satisfaction, affective commitment, continuance commitment, professional commitment, role conflict, auditor performance, the auditor's intention to move from Public Accounting Firm (KAP)